IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 18TH JANUARY 2007 / 28TH PAUSHA 1928

WP(C).No. 2198 of 2007(J)

PETITIONER:

SREE RAMACHANDRAN ENTERPRISES,
PAZHAVANGADI, FORT,
THIRUVANANTHAPURAM, REP.BY J.SARAVANA CHANDRAN,
PARTNER.

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, PUBLIC OFFICE BUILDING,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 2198 OF 2007

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DATED THIS, THE 18TH DAY OF JANUARY, 2007

J U D G M E N T

Petitioner is challenging the interim order passed by the revisional authority imposing a condition to pay one third of the balance amount payable as per the demand notice and to furnish security for the remaining balance. Ext.P 7 is the order impugned.

2. Normally, this being only an interim order and that too, requiring the petitioner to pay one third of the amount, this Court will not interfere in the matter. But according to the petitioner, earlier, penalty order was passed pursuant to which he has paid Rs. 2.8 lakhs pending revision and the revisional authority set aside the penalty order as evidenced by Ext.P2. The amount of Rs. 2.8 lakhs paid by him however, continued with the Department and now a fresh order of penalty is passed adding an amount of Rs. 10,000/- more. The matter is pending in revision. While giving effect to the order Ext.P7 if the amount of Rs. 2.8 lakhs already paid by the petitioner is also taken into consideration, it will virtually come to half of

the total amount. According to the petitioner, if the documents produced were verified properly it would have proved beyond doubt that there was no unaccounted stock in his godown. Anyway, these are all matters to be considered by the revisional authority while dealing with the revision.

3. Heard the learned Government Pleader also. In the circumstances, there will be a direction that in case petitioner pays an amount of Rs. 1,50,000/- (One lakh Fifty thousand) within three weeks from today, there will be a stay of recovery of the balance due as per the penalty order impugned in Ext.P4 revision. Petitioner shall also execute a bond without surety for the balance amount towards security. The order Ext.P7 is modified accordingly. However, in case of any default committed by the petitioner in complying with the above direction, he will loose the benefit of this order.

The writ petition is disposed of as above.

P.R. RAMAN,
JUDGE.

knc/-